

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name: Vermilion County

Unit Code: 092/000/00

County: VERMILION

Fiscal Year End:

11/30/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$41,547,613

Equalized Assessed Valuation:

\$805,616,952

Population:

81,941

Employees:

Full Time:

539

Part Time:

97

Salaries Paid:

\$17,516,824

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|--------------|--------------|--------------|
| Beginning Fund Balance for FY 07: | \$27,345,675 | \$15,462,491 | \$8,750,408 |
| Per Capita Beginning Fund Balance: | \$334 | \$327 | \$294 |
| Revenue Collected During FY 07: | \$37,472,678 | \$22,070,492 | \$13,730,166 |
| Expenditures During FY 07: | \$32,563,724 | \$20,460,355 | \$12,726,546 |
| Per Capita Revenue: | \$457 | \$454 | \$445 |
| Per Capita Expenditures: | \$397 | \$425 | \$412 |
| Revenues over (under) Expenditures: | \$4,908,954 | \$1,610,137 | \$631,174 |
| Ratio of Fund Balance to Expenditures: | 98.92% | 83.71% | 77.59% |
| Ending Fund Balance for FY 07: | \$32,213,082 | \$16,652,959 | \$9,588,194 |
| Per Capita Ending Fund Balance: | \$393 | \$353 | \$323 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|---------|----------|---------|
| Total Reserved Funds: | \$ | \$ | \$ |
| Total Unreserved Funds: | \$ | \$ | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|--------------|--------------|-------------|
| Total Restricted Net Assets: | \$10,814,645 | \$5,194,120 | \$1,330,844 |
| Total Unrestricted Net Assets: | \$18,322,079 | \$11,282,553 | \$6,737,794 |



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|--------------------|--------------------|--------------------|
| Outstanding Debt for FY 07: | \$4,022,411 | \$7,113,292 | \$1,246,411 |
| Per Capita Debt: | \$49 | \$97 | \$39 |
| General Obligation Debt over EAV: | 0.00% | 0.29% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|---------------------|--------------------|----------------|
| Beginning Retained Earnings for FY 07: | \$1,102,420 | \$2,861,474 | \$ |
| Per Capita Beginning Retained Earnings for FY 07: | \$13 | \$30 | \$ |
| Revenue Collected During FY 07: | \$10,121,016 | \$2,146,394 | \$ |
| Expenditures During FY 07: | \$9,881,433 | \$2,166,648 | \$ |
| Per Capita Revenue: | \$124 | \$39 | \$ |
| Per Capita Expenditures: | \$121 | \$36 | \$ |
| Operating Income (loss): | \$239,583 | -\$20,253 | \$ |
| Ratio of Retained Earnings to Expenditures: | 14.00% | 117.27% | 0.00% |
| Ending Retained Earnings for FY 07: | \$1,383,550 | \$3,228,372 | \$ |
| Per Capita Ending Retained Earnings: | \$17 | \$34 | \$ |

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name: **Wabash County**

Unit Code: **093/000/00**

County: **WABASH**

Fiscal Year End:

11/30/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$5,178,285

Equalized Assessed Valuation:

\$112,714,758

Population:

12,165

Employees:

Full Time:

74

Part Time:

17

Salaries Paid:

\$2,181,048

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|--------------------|---------------------|---------------------|
| Beginning Fund Balance for FY 07: | \$4,620,188 | \$15,462,491 | \$8,750,408 |
| Per Capita Beginning Fund Balance: | \$380 | \$327 | \$294 |
| Revenue Collected During FY 07: | \$6,556,985 | \$22,070,492 | \$13,730,166 |
| Expenditures During FY 07: | \$6,025,525 | \$20,460,355 | \$12,726,546 |
| Per Capita Revenue: | \$539 | \$454 | \$445 |
| Per Capita Expenditures: | \$495 | \$425 | \$412 |
| Revenues over (under) Expenditures: | \$531,460 | \$1,610,137 | \$631,174 |
| Ratio of Fund Balance to Expenditures: | 87.48% | 83.71% | 77.59% |
| Ending Fund Balance for FY 07: | \$5,271,028 | \$16,652,959 | \$9,588,194 |
| Per Capita Ending Fund Balance: | \$433 | \$353 | \$323 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$ | \$ |
| Total Unreserved Funds: | \$ | \$ | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|--------------------|---------------------|--------------------|
| Total Restricted Net Assets: | \$ | \$5,194,120 | \$1,330,844 |
| Total Unrestricted Net Assets: | \$5,271,028 | \$11,282,553 | \$6,737,794 |

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 07: | \$ | \$7,113,292 | \$1,246,411 |
| Per Capita Debt: | \$ | \$97 | \$39 |
| General Obligation Debt over EAV: | 0.00% | 0.29% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 07: | \$ | \$2,861,474 | \$ |
| Per Capita Beginning Retained Earnings for FY 07: | \$ | \$30 | \$ |
| Revenue Collected During FY 07: | \$ | \$2,146,394 | \$ |
| Expenditures During FY 07: | \$ | \$2,166,648 | \$ |
| Per Capita Revenue: | \$ | \$39 | \$ |
| Per Capita Expenditures: | \$ | \$36 | \$ |
| Operating Income (loss): | \$ | -\$20,253 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 117.27% | 0.00% |
| Ending Retained Earnings for FY 07: | \$ | \$3,228,372 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$34 | \$ |

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name: **Warren County**

Unit Code: **094/000/00**

County: **WARREN**

Fiscal Year End:

11/30/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$7,561,189

Equalized Assessed Valuation:

\$203,870,198

Population:

17,402

Employees:

Full Time:

65

Part Time:

32

Salaries Paid:

\$1,958,271

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|--------------------|---------------------|---------------------|
| Beginning Fund Balance for FY 07: | \$4,682,533 | \$15,462,491 | \$8,750,408 |
| Per Capita Beginning Fund Balance: | \$269 | \$327 | \$294 |
| Revenue Collected During FY 07: | \$6,054,408 | \$22,070,492 | \$13,730,166 |
| Expenditures During FY 07: | \$5,900,822 | \$20,460,355 | \$12,726,546 |
| Per Capita Revenue: | \$348 | \$454 | \$445 |
| Per Capita Expenditures: | \$339 | \$425 | \$412 |
| Revenues over (under) Expenditures: | \$153,586 | \$1,610,137 | \$631,174 |
| Ratio of Fund Balance to Expenditures: | 82.19% | 83.71% | 77.59% |
| Ending Fund Balance for FY 07: | \$4,850,119 | \$16,652,959 | \$9,588,194 |
| Per Capita Ending Fund Balance: | \$279 | \$353 | \$323 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$ | \$ |
| Total Unreserved Funds: | \$ | \$ | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|--------------------|---------------------|--------------------|
| Total Restricted Net Assets: | \$358,258 | \$5,194,120 | \$1,330,844 |
| Total Unrestricted Net Assets: | \$4,491,861 | \$11,282,553 | \$6,737,794 |



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 07: | \$ | \$7,113,292 | \$1,246,411 |
| Per Capita Debt: | \$ | \$97 | \$39 |
| General Obligation Debt over EAV: | 0.00% | 0.29% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 07: | \$ | \$2,861,474 | \$ |
| Per Capita Beginning Retained Earnings for FY 07: | \$ | \$30 | \$ |
| Revenue Collected During FY 07: | \$ | \$2,146,394 | \$ |
| Expenditures During FY 07: | \$ | \$2,166,648 | \$ |
| Per Capita Revenue: | \$ | \$39 | \$ |
| Per Capita Expenditures: | \$ | \$36 | \$ |
| Operating Income (loss): | \$ | -\$20,253 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 117.27% | 0.00% |
| Ending Retained Earnings for FY 07: | \$ | \$3,228,372 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$34 | \$ |

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name: **Washington County**

Unit Code: **095/000/00**

County: **WASHINGTON**

Fiscal Year End:

11/30/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$8,213,857

Equalized Assessed Valuation:

\$173,410,073

Population:

15,200

Employees:

Full Time:

72

Part Time:

53

Salaries Paid:

\$3,046,715

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|---------------------|---------------------|---------------------|
| Beginning Fund Balance for FY 07: | \$9,551,936 | \$15,462,491 | \$8,750,408 |
| Per Capita Beginning Fund Balance: | \$628 | \$327 | \$294 |
| Revenue Collected During FY 07: | \$9,427,985 | \$22,070,492 | \$13,730,166 |
| Expenditures During FY 07: | \$7,812,309 | \$20,460,355 | \$12,726,546 |
| Per Capita Revenue: | \$620 | \$454 | \$445 |
| Per Capita Expenditures: | \$514 | \$425 | \$412 |
| Revenues over (under) Expenditures: | \$1,615,676 | \$1,610,137 | \$631,174 |
| Ratio of Fund Balance to Expenditures: | 142.96% | 83.71% | 77.59% |
| Ending Fund Balance for FY 07: | \$11,168,164 | \$16,652,959 | \$9,588,194 |
| Per Capita Ending Fund Balance: | \$735 | \$353 | \$323 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|-----------|-----------|-----------|
| Total Reserved Funds: | \$ | \$ | \$ |
| Total Unreserved Funds: | \$ | \$ | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|---------------------|---------------------|--------------------|
| Total Restricted Net Assets: | \$ | \$5,194,120 | \$1,330,844 |
| Total Unrestricted Net Assets: | \$11,168,164 | \$11,282,553 | \$6,737,794 |

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 07: | \$ | \$7,113,292 | \$1,246,411 |
| Per Capita Debt: | \$ | \$97 | \$39 |
| General Obligation Debt over EAV: | 0.00% | 0.29% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 07: | \$ | \$2,861,474 | \$ |
| Per Capita Beginning Retained Earnings for FY 07: | \$ | \$30 | \$ |
| Revenue Collected During FY 07: | \$ | \$2,146,394 | \$ |
| Expenditures During FY 07: | \$ | \$2,166,648 | \$ |
| Per Capita Revenue: | \$ | \$39 | \$ |
| Per Capita Expenditures: | \$ | \$36 | \$ |
| Operating Income (loss): | \$ | -\$20,253 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 117.27% | 0.00% |
| Ending Retained Earnings for FY 07: | \$ | \$3,228,372 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$34 | \$ |

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name: **Wayne County**

Unit Code: **096/000/00** County: **WAYNE**

Fiscal Year End: **11/30/2007**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$6,100,549**

Equalized Assessed Valuation: **\$97,972,082**

Population: **17,151**

Employees:

Full Time: **77**

Part Time: **39**

Salaries Paid: **\$2,187,696**

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|--------------------|---------------------|---------------------|
| Beginning Fund Balance for FY 07: | \$4,561,108 | \$15,462,491 | \$8,750,408 |
| Per Capita Beginning Fund Balance: | \$266 | \$327 | \$294 |
| Revenue Collected During FY 07: | \$6,499,677 | \$22,070,492 | \$13,730,166 |
| Expenditures During FY 07: | \$5,785,446 | \$20,460,355 | \$12,726,546 |
| Per Capita Revenue: | \$379 | \$454 | \$445 |
| Per Capita Expenditures: | \$337 | \$425 | \$412 |
| Revenues over (under) Expenditures: | \$714,231 | \$1,610,137 | \$631,174 |
| Ratio of Fund Balance to Expenditures: | 93.71% | 83.71% | 77.59% |
| Ending Fund Balance for FY 07: | \$5,421,687 | \$16,652,959 | \$9,588,194 |
| Per Capita Ending Fund Balance: | \$316 | \$353 | \$323 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|-----------|-----------|-----------|
| Total Reserved Funds: | \$ | \$ | \$ |
| Total Unreserved Funds: | \$ | \$ | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|--------------------|---------------------|--------------------|
| Total Restricted Net Assets: | \$3,947,811 | \$5,194,120 | \$1,330,844 |
| Total Unrestricted Net Assets: | \$2,627,459 | \$11,282,553 | \$6,737,794 |



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|------------------|--------------------|--------------------|
| Outstanding Debt for FY 07: | \$203,143 | \$7,113,292 | \$1,246,411 |
| Per Capita Debt: | \$12 | \$97 | \$39 |
| General Obligation Debt over EAV: | 0.04% | 0.29% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|--------------------|----------------|
| Beginning Retained Earnings for FY 07: | \$ | \$2,861,474 | \$ |
| Per Capita Beginning Retained Earnings for FY 07: | \$ | \$30 | \$ |
| Revenue Collected During FY 07: | \$ | \$2,146,394 | \$ |
| Expenditures During FY 07: | \$ | \$2,166,648 | \$ |
| Per Capita Revenue: | \$ | \$39 | \$ |
| Per Capita Expenditures: | \$ | \$36 | \$ |
| Operating Income (loss): | \$ | -\$20,253 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 117.27% | 0.00% |
| Ending Retained Earnings for FY 07: | \$ | \$3,228,372 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$34 | \$ |

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name: **White County**

Unit Code: **097/000/00**

County: **WHITE**

Fiscal Year End:

11/30/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$6,729,775

Equalized Assessed Valuation:

\$119,423,173

Population:

15,371

Employees:

Full Time:

72

Part Time:

18

Salaries Paid:

\$2,431,862

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|--------------------|---------------------|---------------------|
| Beginning Fund Balance for FY 07: | \$5,867,533 | \$15,462,491 | \$8,750,408 |
| Per Capita Beginning Fund Balance: | \$382 | \$327 | \$294 |
| Revenue Collected During FY 07: | \$7,341,401 | \$22,070,492 | \$13,730,166 |
| Expenditures During FY 07: | \$7,392,688 | \$20,460,355 | \$12,726,546 |
| Per Capita Revenue: | \$478 | \$454 | \$445 |
| Per Capita Expenditures: | \$481 | \$425 | \$412 |
| Revenues over (under) Expenditures: | -\$51,287 | \$1,610,137 | \$631,174 |
| Ratio of Fund Balance to Expenditures: | 78.22% | 83.71% | 77.59% |
| Ending Fund Balance for FY 07: | \$5,782,795 | \$16,652,959 | \$9,588,194 |
| Per Capita Ending Fund Balance: | \$376 | \$353 | \$323 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|-----------|-----------|-----------|
| Total Reserved Funds: | \$ | \$ | \$ |
| Total Unreserved Funds: | \$ | \$ | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|--------------------|---------------------|--------------------|
| Total Restricted Net Assets: | \$ | \$5,194,120 | \$1,330,844 |
| Total Unrestricted Net Assets: | \$4,400,677 | \$11,282,553 | \$6,737,794 |



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|-----------------|--------------------|--------------------|
| Outstanding Debt for FY 07: | \$59,390 | \$7,113,292 | \$1,246,411 |
| Per Capita Debt: | \$4 | \$97 | \$39 |
| General Obligation Debt over EAV: | 0.00% | 0.29% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|-------------------|--------------------|----------------|
| Beginning Retained Earnings for FY 07: | \$190,489 | \$2,861,474 | \$ |
| Per Capita Beginning Retained Earnings for FY 07: | \$12 | \$30 | \$ |
| Revenue Collected During FY 07: | \$556,627 | \$2,146,394 | \$ |
| Expenditures During FY 07: | \$629,767 | \$2,166,648 | \$ |
| Per Capita Revenue: | \$36 | \$39 | \$ |
| Per Capita Expenditures: | \$41 | \$36 | \$ |
| Operating Income (loss): | -\$73,140 | -\$20,253 | \$ |
| Ratio of Retained Earnings to Expenditures: | -25.46% | 117.27% | 0.00% |
| Ending Retained Earnings for FY 07: | -\$160,326 | \$3,228,372 | \$ |
| Per Capita Ending Retained Earnings: | -\$10 | \$34 | \$ |

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name: Whiteside County

Unit Code: 098/000/00

County: WHITESIDE

Fiscal Year End:

11/30/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$29,777,143

Equalized Assessed Valuation:

\$705,800,000

Population:

60,653

Employees:

Full Time:

243

Part Time:

713

Salaries Paid:

\$10,562,320

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|--------------|--------------|--------------|
| Beginning Fund Balance for FY 07: | \$19,282,658 | \$15,462,491 | \$8,750,408 |
| Per Capita Beginning Fund Balance: | \$318 | \$327 | \$294 |
| Revenue Collected During FY 07: | \$26,902,566 | \$22,070,492 | \$13,730,166 |
| Expenditures During FY 07: | \$24,377,050 | \$20,460,355 | \$12,726,546 |
| Per Capita Revenue: | \$444 | \$454 | \$445 |
| Per Capita Expenditures: | \$402 | \$425 | \$412 |
| Revenues over (under) Expenditures: | \$2,525,516 | \$1,610,137 | \$631,174 |
| Ratio of Fund Balance to Expenditures: | 89.46% | 83.71% | 77.59% |
| Ending Fund Balance for FY 07: | \$21,808,174 | \$16,652,959 | \$9,588,194 |
| Per Capita Ending Fund Balance: | \$360 | \$353 | \$323 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|---------|----------|---------|
| Total Reserved Funds: | \$ | \$ | \$ |
| Total Unreserved Funds: | \$ | \$ | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|--------------|--------------|-------------|
| Total Restricted Net Assets: | \$ | \$5,194,120 | \$1,330,844 |
| Total Unrestricted Net Assets: | \$13,691,756 | \$11,282,553 | \$6,737,794 |

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|--------------------|--------------------|--------------------|
| Outstanding Debt for FY 07: | \$8,116,421 | \$7,113,292 | \$1,246,411 |
| Per Capita Debt: | \$134 | \$97 | \$39 |
| General Obligation Debt over EAV: | 0.00% | 0.29% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|--------------------|----------------|
| Beginning Retained Earnings for FY 07: | \$ | \$2,861,474 | \$ |
| Per Capita Beginning Retained Earnings for FY 07: | \$ | \$30 | \$ |
| Revenue Collected During FY 07: | \$ | \$2,146,394 | \$ |
| Expenditures During FY 07: | \$ | \$2,166,648 | \$ |
| Per Capita Revenue: | \$ | \$39 | \$ |
| Per Capita Expenditures: | \$ | \$36 | \$ |
| Operating Income (loss): | \$ | -\$20,253 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 117.27% | 0.00% |
| Ending Retained Earnings for FY 07: | \$ | \$3,228,372 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$34 | \$ |

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Greater Than 275,000

Local Government Profile

Unit Name: Will County

Unit Code: 099/000/00

County: WILL

Fiscal Year End:

11/30/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$370,798,167

Equalized Assessed Valuation:

\$55,073,188,836

Population:

673,586

Employees:

Full Time:

2,049

Part Time:

146

Salaries Paid:

\$93,913,966

Blended Component Units

Number Submitted = 1

Will County Forest Preserve

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|---------------|---------------|---------------|
| Beginning Fund Balance for FY 07: | \$110,502,961 | \$138,700,131 | \$111,775,298 |
| Per Capita Beginning Fund Balance: | \$164 | \$259 | \$259 |
| Revenue Collected During FY 07: | \$263,017,802 | \$225,466,664 | \$209,670,762 |
| Expenditures During FY 07: | \$234,674,217 | \$214,629,160 | \$189,407,844 |
| Per Capita Revenue: | \$390 | \$408 | \$408 |
| Per Capita Expenditures: | \$348 | \$384 | \$388 |
| Revenues over (under) Expenditures: | \$28,343,585 | \$10,837,500 | \$13,298,776 |
| Ratio of Fund Balance to Expenditures: | 57.27% | 69.84% | 70.28% |
| Ending Fund Balance for FY 07: | \$134,392,601 | \$144,734,643 | \$129,395,249 |
| Per Capita Ending Fund Balance: | \$200 | \$271 | \$253 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|---------|----------|---------|
| Total Reserved Funds: | \$ | \$ | \$ |
| Total Unreserved Funds: | \$ | \$ | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|--------------|---------------|--------------|
| Total Restricted Net Assets: | \$49,512,698 | \$69,944,191 | \$61,728,639 |
| Total Unrestricted Net Assets: | \$51,888,267 | \$110,177,547 | \$93,570,821 |

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------------|-----------------|----------------|
| Outstanding Debt for FY 07: | \$280,713,920 | \$256,016,600 | \$274,646,639 |
| Per Capita Debt: | \$417 | \$478 | \$393 |
| General Obligation Debt over EAV: | 0.45% | 0.85% | 0.59% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 07: | \$ | \$74,348,456 | \$28,853,791 |
| Per Capita Beginning Retained Earnings for FY 07: | \$ | \$113 | \$69 |
| Revenue Collected During FY 07: | \$ | \$22,173,851 | \$15,835,722 |
| Expenditures During FY 07: | \$ | \$21,073,856 | \$15,393,308 |
| Per Capita Revenue: | \$ | \$39 | \$54 |
| Per Capita Expenditures: | \$ | \$37 | \$48 |
| Operating Income (loss): | \$ | \$1,099,995 | \$1,392,696 |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 662.02% | 185.53% |
| Ending Retained Earnings for FY 07: | \$ | \$75,194,229 | \$29,338,219 |
| Per Capita Ending Retained Earnings: | \$ | \$115 | \$72 |

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name: **Williamson County**

Unit Code: **100/000/00** County: **WILLIAMSON**

Fiscal Year End: **11/30/2007**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$56,652,774**

Equalized Assessed Valuation: **\$765,201,954**

Population: **63,740**

Employees:

Full Time: **317**

Part Time: **14**

Salaries Paid: **\$8,115,694**

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|---------------------|---------------------|---------------------|
| Beginning Fund Balance for FY 07: | \$14,047,919 | \$15,462,491 | \$8,750,408 |
| Per Capita Beginning Fund Balance: | \$220 | \$327 | \$294 |
| Revenue Collected During FY 07: | \$19,057,575 | \$22,070,492 | \$13,730,166 |
| Expenditures During FY 07: | \$20,314,056 | \$20,460,355 | \$12,726,546 |
| Per Capita Revenue: | \$299 | \$454 | \$445 |
| Per Capita Expenditures: | \$319 | \$425 | \$412 |
| Revenues over (under) Expenditures: | -\$1,256,481 | \$1,610,137 | \$631,174 |
| Ratio of Fund Balance to Expenditures: | 69.15% | 83.71% | 77.59% |
| Ending Fund Balance for FY 07: | \$14,047,894 | \$16,652,959 | \$9,588,194 |
| Per Capita Ending Fund Balance: | \$220 | \$353 | \$323 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|-----------|-----------|-----------|
| Total Reserved Funds: | \$ | \$ | \$ |
| Total Unreserved Funds: | \$ | \$ | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|---------------------|---------------------|--------------------|
| Total Restricted Net Assets: | \$11,441,800 | \$5,194,120 | \$1,330,844 |
| Total Unrestricted Net Assets: | -\$4,886,334 | \$11,282,553 | \$6,737,794 |



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|--------------------|--------------------|--------------------|
| Outstanding Debt for FY 07: | \$9,946,962 | \$7,113,292 | \$1,246,411 |
| Per Capita Debt: | \$156 | \$97 | \$39 |
| General Obligation Debt over EAV: | 1.05% | 0.29% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|--------------------|----------------|
| Beginning Retained Earnings for FY 07: | \$ | \$2,861,474 | \$ |
| Per Capita Beginning Retained Earnings for FY 07: | \$ | \$30 | \$ |
| Revenue Collected During FY 07: | \$ | \$2,146,394 | \$ |
| Expenditures During FY 07: | \$ | \$2,166,648 | \$ |
| Per Capita Revenue: | \$ | \$39 | \$ |
| Per Capita Expenditures: | \$ | \$36 | \$ |
| Operating Income (loss): | \$ | -\$20,253 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 117.27% | 0.00% |
| Ending Retained Earnings for FY 07: | \$ | \$3,228,372 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$34 | \$ |

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Greater Than 275,000

Local Government Profile

Unit Name: Winnebago County

Unit Code: 101/000/00

County: WINNEBAGO

Fiscal Year End:

9/30/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$254,210,844

Equalized Assessed Valuation:

\$4,288,758,436

Population:

278,418

Employees:

Full Time:

1,589

Part Time:

307

Salaries Paid:

\$65,906,242

Blended Component Units

Number Submitted = 2

Forest Preserve District

Forest Preserve District - Enterprise

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|---------------|---------------|---------------|
| Beginning Fund Balance for FY 07: | \$82,071,345 | \$138,700,131 | \$111,775,298 |
| Per Capita Beginning Fund Balance: | \$295 | \$259 | \$259 |
| Revenue Collected During FY 07: | \$141,646,355 | \$225,466,664 | \$209,670,762 |
| Expenditures During FY 07: | \$123,229,599 | \$214,629,160 | \$189,407,844 |
| Per Capita Revenue: | \$509 | \$408 | \$408 |
| Per Capita Expenditures: | \$443 | \$384 | \$388 |
| Revenues over (under) Expenditures: | \$18,416,756 | \$10,837,500 | \$13,298,776 |
| Ratio of Fund Balance to Expenditures: | 62.16% | 69.84% | 70.28% |
| Ending Fund Balance for FY 07: | \$76,597,176 | \$144,734,643 | \$129,395,249 |
| Per Capita Ending Fund Balance: | \$275 | \$271 | \$253 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|---------|----------|---------|
| Total Reserved Funds: | \$ | \$ | \$ |
| Total Unreserved Funds: | \$ | \$ | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|--------------|---------------|--------------|
| Total Restricted Net Assets: | \$34,190,315 | \$69,944,191 | \$61,728,639 |
| Total Unrestricted Net Assets: | \$59,079,204 | \$110,177,547 | \$93,570,821 |



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------------|-----------------|----------------|
| Outstanding Debt for FY 07: | \$186,420,113 | \$256,016,600 | \$274,646,639 |
| Per Capita Debt: | \$670 | \$478 | \$393 |
| General Obligation Debt over EAV: | 0.41% | 0.85% | 0.59% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|---------------------|-----------------|----------------|
| Beginning Retained Earnings for FY 07: | \$15,654,859 | \$74,348,456 | \$28,853,791 |
| Per Capita Beginning Retained Earnings for FY 07: | \$56 | \$113 | \$69 |
| Revenue Collected During FY 07: | \$16,014,680 | \$22,173,851 | \$15,835,722 |
| Expenditures During FY 07: | \$18,197,145 | \$21,073,856 | \$15,393,308 |
| Per Capita Revenue: | \$58 | \$39 | \$54 |
| Per Capita Expenditures: | \$65 | \$37 | \$48 |
| Operating Income (loss): | -\$2,182,465 | \$1,099,995 | \$1,392,696 |
| Ratio of Retained Earnings to Expenditures: | 90.49% | 662.02% | 185.53% |
| Ending Retained Earnings for FY 07: | \$16,467,429 | \$75,194,229 | \$29,338,219 |
| Per Capita Ending Retained Earnings: | \$59 | \$115 | \$72 |

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name: **Woodford County**

Unit Code: **102/000/00**

County: **WOODFORD**

Fiscal Year End:

11/30/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$11,779,787

Equalized Assessed Valuation:

\$731,930,883

Population:

35,469

Employees:

Full Time:

110

Part Time:

45

Salaries Paid:

\$4,583,222

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|---------------------|---------------------|---------------------|
| Beginning Fund Balance for FY 07: | \$13,593,280 | \$15,462,491 | \$8,750,408 |
| Per Capita Beginning Fund Balance: | \$383 | \$327 | \$294 |
| Revenue Collected During FY 07: | \$12,587,867 | \$22,070,492 | \$13,730,166 |
| Expenditures During FY 07: | \$12,457,661 | \$20,460,355 | \$12,726,546 |
| Per Capita Revenue: | \$355 | \$454 | \$445 |
| Per Capita Expenditures: | \$351 | \$425 | \$412 |
| Revenues over (under) Expenditures: | \$130,206 | \$1,610,137 | \$631,174 |
| Ratio of Fund Balance to Expenditures: | 110.91% | 83.71% | 77.59% |
| Ending Fund Balance for FY 07: | \$13,816,954 | \$16,652,959 | \$9,588,194 |
| Per Capita Ending Fund Balance: | \$390 | \$353 | \$323 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$ | \$ |
| Total Unreserved Funds: | \$ | \$ | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|---------------------|---------------------|--------------------|
| Total Restricted Net Assets: | \$ | \$5,194,120 | \$1,330,844 |
| Total Unrestricted Net Assets: | \$14,530,539 | \$11,282,553 | \$6,737,794 |

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|--------------------|--------------------|--------------------|
| Outstanding Debt for FY 07: | \$4,924,031 | \$7,113,292 | \$1,246,411 |
| Per Capita Debt: | \$139 | \$97 | \$39 |
| General Obligation Debt over EAV: | 0.62% | 0.29% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|--------------------|----------------|
| Beginning Retained Earnings for FY 07: | \$ | \$2,861,474 | \$ |
| Per Capita Beginning Retained Earnings for FY 07: | \$ | \$30 | \$ |
| Revenue Collected During FY 07: | \$ | \$2,146,394 | \$ |
| Expenditures During FY 07: | \$ | \$2,166,648 | \$ |
| Per Capita Revenue: | \$ | \$39 | \$ |
| Per Capita Expenditures: | \$ | \$36 | \$ |
| Operating Income (loss): | \$ | -\$20,253 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 117.27% | 0.00% |
| Ending Retained Earnings for FY 07: | \$ | \$3,228,372 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$34 | \$ |